



25 September 2008



SUPPL

Securities and Exchange Commission Division of Corporation Finance 450 Fifth Street NW Washington DC 20549 **USA**

Dear Sir/Madam

082-25011

Re: Exemption File number 82-35011

I enclose a copy of a letter dated 26 August 2008 that was sent to the SEC for which we have not had a letter returned confirming your receipt of the notices.

To finalise this matter, please kindly acknowledge receipt of these notices by returning a copy of the original letter stamped by the SEC. A reply-paid envelope is enclosed.

For your information, the market announcements referred to in the letter were posted on the company's website on the date of announcement to the Australian Stock Exchange.

For more information please call me on +61-8-9420-0262 or email jenni.skinner@emecoequipment.com.

Sincerely

PA to General Manager Corporate Services

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